

Sander L. Esserman, Esq. (SE 0356) (admitted pro hac vice)
Cliff I. Taylor, Esq. (CT 4711) (admitted pro hac vice)
STUTZMAN, BROMBERG, ESSERMAN
& PLIFKA, a Professional Corporation
2323 Bryan Street, Suite 2200
Dallas, Texas 75201
(214) 969-4900

and

Douglas T. Tabachnik, Esq. (DT 6337)
LAW OFFICES OF
DOUGLAS T. TABACHNIK, P.C.
Woodhull House
63 W. Main Street, Suite C
Freehold, New Jersey 07728
(732) 792-2760

**ATTORNEYS FOR THE
ADKINS CLAIMANTS**

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

Chapter 11
Case No. 07-12148 [BRL]

ALPER HOLDINGS USA, INC.,

Debtor.

DESIGNATION OF RECORD ON APPEAL

On April 10, 2008, the Adkins Claimants¹ filed a Notice of Appeal [Docket No. 202], appealing the Memorandum Decision and Order on Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 14, 15, 16, 17, 18, 19, 22, 23, 24, 25, 26, 27, 28) Filed by the Adkins Claimants (the “Order”) [Docket No. 199]. Pursuant to Federal Rule of Bankruptcy Procedure 8006, the Adkins Claimants hereby submit this Designation of Record on Appeal, designating the following documents and items to be included in the record on their appeal from the Order.

Item No.	Docket No.	Filing Date	Description
1.	158	2/28/2008	Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 14, 15, 16, 17, 18, 19, 22, 23, 24, 25, 26, 27, 28) Filed by Adkins Claimants
2.	159	2/28/2008	Declaration of Jessica L. Fink in Support of Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 14, 15, 16, 17, 18, 19, 22, 23, 24, 25, 26, 27, 28) Filed by Adkins Claimants
3.	169	3/07/2008	Motion of the Personal Injury Claimants to Withdraw the Bankruptcy Reference for Debtor’s Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 14, 15, 16, 17, 18, 19, 22, 23, 24, 25, 26, 27, 28) Filed by Adkins Claimants

¹ The Adkins Claimants include Donald Adkins, Kristi Adkins, Hunter Adkins, Chad Beard, Patricia Beard, Emily Beard, Eric Christian, Peyton Christian, Jennifer Casteel, Timothy DeLoach, Kimberly DeLoach, Paxton DeLoach, Anthony Fambrough, Keysha Fambrough, Autumn Fambrough, Shonda Heflin, John Christopher Stiver, Sydney Stiver, David Heimbach, Jodie Heimbach, Kassidy Heimbach, Dawson Heimbach, Mason Heimbach, Scott Herkimer, Darcie Herkimer, Samuel Herkimer, Steven Jones, Melissa Jones, Mya Jones, Barry Piland, Christie Piland, Luke Piland, Travis Wood, Amy Wood and Lauren Wood as well as Priscilla Fowler and Jason Stewart—who together filed proof of claim no. 17—and James Dakota Stewart, Charity Comeaux, and Joshua Campbell—who together filed proof of claim 27.

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| 4. | 173 | 3/14/2008 | Motion to Shorten Time for Consideration of Motion for a Stay Regarding the Objection of Alper Holdings USA, Inc. to Proofs of Claim |
| 5. | 179 | 3/17/2008 | Order Granting Motion to Shorten Time for Consideration of Motion for a Stay Regarding the Objection of Alper Holdings USA, Inc. to Proofs of Claim |
| 6. | 184 | 3/21/2008 | Objection of Alper Holdings USA, Inc. to Motion for Stay Regarding Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 14, 15, 16, 17, 18, 19, 22, 23, 24, 25, 26, 27, 28) Filed by Adkins Claimants, Pending Determination of Motion to Withdraw Reference |
| 7. | 186 | 3/24/2008 | Reply to Objection of Alper Holdings USA, Inc. to Motion for Stay Regarding Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 14, 15, 16, 17, 18, 19, 22, 23, 24, 25, 26, 27, 28) Filed by Adkins Claimants, Pending Determination of Motion to Withdraw Reference |
| 8. | 188 | 3/25/2008 | Minute Order Denying the Adkins Claimants' Motion for a Stay |
| 9. | 189 | 3/25/2008 | Reply to the Objection of Alper Holdings USA, Inc. in Opposition to the Motion of the Personal Injury Claimants to Withdraw the Bankruptcy Reference for Debtor's Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 14, 15, 16, 17, 18, 19, 22, 23, 24, 25, 26, 27, 28) Filed by Adkins Claimants |
| 10. | 192 | 3/31/3008 | Response to Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 14, 15, 16, 17, 18, 19, 22, 23, 24, 25, 26, 27, 28) Filed by Adkins Claimants |

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| 11. | 193 | 3/31/2008 | Exhibit 1 to Response to Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 14, 15, 16, 17, 18, 19, 22, 23, 24, 25, 26, 27, 28) Filed by Adkins Claimants |
| 12. | 196 | 4/02/2008 | Reply in Further Support of Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 14, 15, 16, 17, 18, 19, 22, 23, 24, 25, 26, 27, 28) Filed by Adkins Claimants |
| 13. | 199 | 4/03/2008 | Memorandum Decision and Order on Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 14, 15, 16, 17, 18, 19, 22, 23, 24, 25, 26, 27, 28) Filed by the Adkins Claimants |
| 14. | | | Transcript of Hearing Held on April 3, 2008 |
| 15. | 202 | 4/10/2008 | Notice of Appeal filed by Personal Injury Plaintiffs |

Dated: April 21, 2008.

Respectfully submitted,

/s/ Douglas T. Tabachnik

Douglas T. Tabachnik (DT 6337)
LAW OFFICES OF
DOUGLAS T. TABACHNIK, P.C.
Woodhull House
63 W. Main Street, Suite C
Freehold, New Jersey 07728
Telephone: (732) 792-2760
Facsimile: (732) 792-2761

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ESSERMAN & PLIFKA,
A Professional Corporation
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In re:

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STATEMENT OF ISSUES ON APPEAL

On April 10, 2008, the Adkins Claimants¹ filed a Notice of Appeal [Docket No. 202], appealing the Memorandum Decision and Order on Objection of Alper Holdings

¹ The Adkins Claimants include Donald Adkins, Kristi Adkins, Hunter Adkins, Chad Beard, Patricia Beard, Emily Beard, Eric Christian, Peyton Christian, Jennifer Casteel, Timothy DeLoach, Kimberly DeLoach, Paxton DeLoach, Anthony Fambrough, Keysha Fambrough, Autumn Fambrough, Shonda Heflin, John Christopher Stiver, Sydney Stiver, David Heimbach, Jodie Heimbach, Kassidy Heimbach, Dawson Heimbach, Mason Heimbach, Scott Herkimer, Darcie Herkimer, Samuel Herkimer, Steven Jones, Melissa Jones, Mya Jones, Barry Piland, Christie Piland, Luke Piland, Travis Wood, Amy Wood and Lauren Wood as well as Priscilla Fowler and Jason Stewart—who together filed

USA, Inc. to Proofs of Claim (Claim Nos. 14, 15, 16, 17, 18, 19, 22, 23, 24, 25, 26, 27, 28) Filed by the Adkins Claimants (the “Order”) [Docket No. 199]. Pursuant to Federal Rule of Bankruptcy Procedure 8006, the Adkins Claimants hereby submit this Statement of Issues on Appeal with respect to their appeal of the Order as follows:

1. Whether the Bankruptcy Court erred in granting the relief requested in the Objection of Alper Holdings USA, Inc. to Proofs of Claim (Claim Nos. 14, 15, 16, 17, 18, 19, 22, 23, 24, 25, 26, 27, 28) Filed by the Adkins Claimants (the “Motion to Dismiss”).
2. Whether the Bankruptcy Court erred in considering evidence outside the face of the Adkins Claimants’ proofs of claim.
3. Whether the Bankruptcy Court erred in failing to take all factual allegations made by the Adkins Claimants as true.
4. Whether the Bankruptcy Court erred in failing to consider all factual allegations in the light most favorable to the Adkins Claimants.
5. Whether the Bankruptcy Court erred in failing to draw all reasonable inferences in favor of the Adkins Claimants.
6. Whether the Bankruptcy Court erred in disallowing and expunging the Adkins Claimants’ claims under Bankruptcy Code, section 502, without allowing the Adkins Claimants an opportunity to conduct discovery.
7. Whether the Bankruptcy Court erred in failing to apply the standard appropriate for a motion to dismiss when considering the Adkins Claimants’ claims and Alper’s objection thereto.
8. Whether the Bankruptcy Court erred in concluding that Alper owed no duty to the Adkins Claimants to conduct its remediation of the contamination in Dickson, Tennessee, in a non-negligent manner.
9. Whether the Bankruptcy Court erred in concluding that Alper owed no duty to the Adkins Claimants.
10. Whether the Bankruptcy Court erred in concluding that, under Tennessee state law, to prevail on a claim for assumed liability, the Adkins Claimants were required to demonstrate that they relied on Alper’s contamination remediation activities in Dickson, Tennessee, to the Adkins Claimants’ detriment.

proof of claim no. 17—and James Dakota Stewart, Charity Comeaux, and Joshua Campbell—who together filed proof of claim 27.

11. Whether the Bankruptcy Court erred in misinterpreting Tennessee state law regarding assumed liability.
12. Whether the Bankruptcy Court erred in concluding that the Adkins Claimants' alter ego claims may not be asserted against Alper as a matter of law.
13. Whether the Bankruptcy Court erred in concluding that Nicholas Bauer was acting on behalf of Saltire and not Alper in overseeing or participating in the remediation at the Dickson Plant.

Dated: April 21, 2008.

Respectfully submitted,

/s/ Douglas T. Tabachnik

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